REGISTERED NUMBER: 04926310 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2021

FOR

GRH CLARK LIMITED

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FOR THE YEAR ENDED 31 OCTOBER 2021

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GRH CLARK LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2021

DIRECTOR:	G Clark
REGISTERED OFFICE:	28 Wilton Road Bexhill on Sea East Sussex TN40 1EZ
REGISTERED NUMBER:	04926310 (England and Wales)
ACCOUNTANTS:	Ashdown Hurrey Chartered Accountants & Business Advisers 28 Wilton Road Bexhill on Sea East Sussex TN40 1EZ

GRH CLARK LIMITED (REGISTERED NUMBER: 04926310)

BALANCE SHEET
31 OCTOBER 2021

	Notes	31.10.21 £	£	31.10.20 £	£
FIXED ASSETS					
Tangible assets	4		195		253
CURRENT ASSETS					
Stocks	5	250		250	
Debtors	6	5,536		3,089	
Cash at bank		1,041		4,523	
		6,827		7,862	
CREDITORS					
Amounts falling due within one year	7	4,692		2,552	
NET CURRENT ASSETS			2,135		5,310
TOTAL ASSETS LESS CURRENT LIABILITIES			2,330		5,563
CREDITORS					
Amounts falling due after more than one year	8		7,794		11,250
NET LIABILITIES			(5,464)		(5,687)
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			(5,564)		(5,787)
SHAREHOLDERS' FUNDS			(5,464)		(5,687)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 28 July 2022 and were signed by:

G Clark - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

GRH Clark Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

In preparing the financial statements, the directors are required to make an assessment of the ability of the company to continue as a going concern. The directors have considered all available evidence for the company which covers the 12 month period from the date of signing these financial statements. Against the backdrop of the COVID-19 Pandemic the directors have paid particular attention to likely cashflow requirements and the future availability of adequate cashflow to the company.

On the basis of this consideration, the directors are confident that the company has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. In reaching this conclusion they are satisfied that no material uncertainty exists. As a result of the above, the directors have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements and that no material uncertainty exists in reaching this conclusion.

Turnover
Turnover represents net invoiced sales of services, excluding value added tax. Turnover is recognised when the company obtains the right to consideration.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Fixtures & Fittings - 15% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2020 - 1) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 November 2020 and 31 October 2021	7,232
DEPRECIATION	
At 1 November 2020	6,979
Charge for year	58
At 31 October 2021	7,037
NET BOOK VALUE	
At 31 October 2021	195
At 31 October 2020	253

5. STOCKS

	31.10.21	31.10.20
	£	£
Stocks	250	250

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.21	31.10.20
	£	£
Amounts recoverable on contract	110	2,026
Directors' current accounts	5,426	-
Tax	-	1,063
	5,536	3,089

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.21	31.10.20
	£	£
Bank loans and overdrafts	2,518	-
Trade creditors	1,124	1,233
Social security and other taxes	2	2
Directors' current accounts	-	236
Accrued expenses	1,048	1,081
	4,692	2,552

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.10.21	31.10.20
	£	£
Bank loans - 1-2 years	2,520	11,250
Bank loans - 2-5 years	5,274	-
	7,794	11,250

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9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 October 2021 and 31 October 2020:

	31.10.21	31.10.20
	£	£
G Clark		
Balance outstanding at start of year	(236)	(2,430)
Amounts advanced	7,729	3,839
Amounts repaid	(2,067)	(1,645)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	5,426	(236)

At the start of the year, the director, Mr G Clark, was owed £236 by the company. During the year, £7,729 was advanced by the company and £2,067 was repaid to the company. At the year end, the amount owed to the company by Mr G Clark was £5,426, which was repaid within 9 months of the year end.

ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
GRH CLARK LIMITED

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of GRH Clark Limited for the year ended 31 October 2021 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the director of GRH Clark Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of GRH Clark Limited and state those matters that we have agreed to state to the director of GRH Clark Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than GRH Clark Limited and its director for our work or for this report.

It is your duty to ensure that GRH Clark Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of GRH Clark Limited. You consider that GRH Clark Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of GRH Clark Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Ashdown Hurrey
Chartered Accountants & Business Advisers
28 Wilton Road
Bexhill on Sea
East Sussex
TN40 1EZ

28 July 2022

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.